

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF FLORIDA**

**CASE NO. 16-21372-CIV-ALTONAGA/O'Sullivan**

**UNITED STATES OF AMERICA,**

Plaintiff,

v.

**ROSE M. CHAZULLE, et al.,**

Defendants.

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**FINAL JUDGMENT OF PERMANENT INJUNCTION AGAINST RMC  
PROFESSIONAL SERVICES CORPORATION**

Plaintiff, the United States of America ("Plaintiff") has filed a Complaint for Permanent Injunction ("Complaint") [ECF No. 1] in this matter against Defendant RMC Professional Services Corporation ("RMC").

RMC admits the Court has jurisdiction over it and the subject of this action. Consistent with the terms of the parties' Stipulation for Entry of Final Judgment of Permanent Injunction . . . [ECF No. 31], RMC consents to the entry, without further notice, of this Final Judgment of Permanent Injunction under 26 U.S.C. §§ 7402, 7407 and 7408 and agrees to be bound by its terms. RMC waives the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure.

RMC understands the permanent injunction will constitute the final judgment against it in this civil injunction action. RMC waives any right it may have to appeal from the Final Judgment of Permanent Injunction. RMC states it enters into this Stipulated Final Judgment of Permanent Injunction voluntarily.

Plaintiff and RMC agree entry of the permanent injunction in this case will resolve only this civil injunction action, and will neither preclude the Government from pursuing any other

current or future civil or criminal matters or proceedings, nor preclude RMC from contesting its liability or guilt in any other matter or proceeding.

RMC acknowledges entry of this Final Judgment of Permanent Injunction neither precludes the Internal Revenue Service from assessing taxes, interest or penalties against it for asserted violations of the Internal Revenue Code, nor precludes RMC from contesting such taxes, interest or penalties.

RMC agrees this Court shall retain jurisdiction over it for the purpose of implementing and enforcing this Final Judgment of Permanent Injunction, and understands if it violates this injunction, it may be found to be in contempt of court and may be sanctioned. Accordingly, it is

**ORDERED AND ADJUDGED** as follows:

1. This Court has jurisdiction under 28 U.S.C. §§ 1340 and 1345 and I.R.C. § 7402(a).
2. RMC, and anyone in active concert or participation with it, is **PERMANENTLY ENJOINED** pursuant to I.R.C. §§ 7402(a), 7407 and 7408 from directly or indirectly:
  - a. preparing, filing, or assisting in the preparation or filing of, or directing the preparation or filing of, federal tax returns, amended returns, or other tax-related documents and forms, including any electronically-submitted tax returns or tax-related documents, for any entity or person other than RMC;
  - b. preparing, filing, or assisting in the preparation or filing of, or directing the preparation or filing of, federal tax returns or amended returns that it knows will result in an understatement of tax liability or the overstatement of federal tax refunds;
  - c. engaging in activity subject to penalty under 26 U.S.C. §§ 6694, 6695, or 6701; and

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d. engaging in conduct that substantially interferes with the proper administration and enforcement of the tax laws.


3. RMC, within 30 days of entry of this injunction, at its own expense, shall send by United States mail, and, if an email address is known, by email, a copy of the final injunction entered against it in this action, as well as a copy of the Complaint in this action, to each person for whom it prepared federal income tax returns or any other federal tax forms after January 1, 2010;

4. RMC shall turn over to the United States a list with the name, address, telephone number, email address, and social security number or other taxpayer identification number of all customers for whom it prepared returns after January 1, 2014 to the extent that this information is in its possession, custody, or control or in the possession, custody, or control of its agent or anyone acting on its behalf;

5. Any and all Preparer Tax Identification Numbers, and Electronic Filing Identification Numbers held by, assigned to, or used by RMC shall be immediately revoked; and

It is further **ORDERED AND ADJUDGED** that the Court will retain jurisdiction over RMC and this action to enforce this injunction and that Plaintiff is entitled to conduct discovery to monitor RMC's compliance with the terms of any permanent injunction entered against it.

**DONE AND ORDERED** in Miami, Florida, this 19th day of August, 2016.

  
**CECILIA M. ALTONAGA**  
**UNITED STATES DISTRICT JUDGE**

cc: counsel of record

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Consented to:

/s/ Pascale Guerrier

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